

TRIPURA GAZETTE



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PART-- I--Orders and Notifications by the Government of Tripura,
The High Court, Government Treasury etc.

GOVERNMENT OF TRIPURA FINANCE DEPARTMENT (TAXES & EXCISE)

NO.F.1-11(91)-TAX/GST/2023

Dated, Agartala, the 11th April, 2023.

NOTIFICATION

In exercise of the powers conferred by section 168A of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017) (hereinafter referred to as the said Act) and in partial modification of the notifications of the Government of Tripura, Finance Department, No.F.1-11(91)-TAX/GST/2020(Part-IV), dated the 21st May, 2020 published in the Tripura Gazette, Extraordinary Issue, vide number 1230, dated the 21st May, 2020 and No.F.1-11(91)-TAX/GST/2021, dated the 1st June, 2021 published in the Tripura Gazette, Extraordinary Issue, vide number 1001, dated the 1st June, 2021 and No.F.1-11(91)-TAX/GST/2022(Part-I), dated the 15th July, 2022, published in the Tripura Gazette, Extraordinary Issue, vide number 1278, dated the 16th July, 2022, the Government, on the recommendations of the Council, hereby, extends the time limit specified under sub-section (10) of section 73 for issuance of order under sub-section (9) of section 73 of the said Act, for recovery of tax not paid or short paid or of input tax credit wrongly availed or utilised, relating to the period as specified below, namely:—

- (i) for the financial year 2017-18, up to the 31st day of December, 2023;
- (ii) for the financial year 2018-19, up to the 31st day of March, 2024;
- (iii) for the financial year 2019-20, up to the 30th day of June, 2024.

By Order of the Governor,

(Rakhi Biswas, TCS-SSG)
Ex-Officio Additional Secretary
Finance Department
Government of Tripura